



MISSOURI DEPARTMENT OF REVENUE
TAXATION BUREAU
PO BOX 3375, JEFFERSON CITY, MO 65105-3375
**NEW JOBS TRAINING PROGRAM
EMPLOYERS WITHHOLDING FORM**

Questions? Contact us at:
(573) 751-5759
TDD 1-800-735-2966
FAX (573) 522-6816
withholding@dor.mo.gov

FORM
MO-JTC
(REV. 09-2008)

BUSINESS NAME		MO.TAX I.D. NUMBER
OWNER'S NAME		FEDERAL EMPLOYER I.D. NUMBER (FEIN)
CITY, STATE, ZIP CODE		PHONE NUMBER () - -
PROJECT NAME	PROJECT NUMBER	FOR TAX PERIOD

TAX CREDIT COMPUTATION

1. Gross wages this filing period attributable to New Jobs Training Program (NJTP) on first 100 qualifying jobs	1	\$
2. NJTP credit percentage on first 100 qualifying jobs is 2.5%	2	.025
3. NJTP credit for first 100 qualifying jobs (multiply Line 1 by Line 2).	3	\$
4. Gross wages attributable to NJTP qualifying jobs in excess of first 100 jobs, if applicable.	4	\$
5. NJTP credit percentage over 100 qualifying jobs is 1.5%.	5	.015
6. NJTP credit in excess of first 100 qualifying jobs (multiply Line 4 by Line 5).	6	\$
7. Total NJTP credit amount (add Line 3 and Line 6).	7	\$
8. Total amount of withholding tax due this period as reported on Form MO-941.	8	\$
9. Total number of jobs (on attached list) reported for this withholding claim.	9	
10. Average wage of jobs reported on Line 9.	10	\$

I declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens. I also declare that if I am a business entity, I participate in a federal work authorization program with respect to the employees working in connection with any contracted services, and I do not knowingly employ any person who is an unauthorized alien in connection with any contracted services.

AUTHORIZED SIGNATURE	DATE / /
CONTACT NAME	PHONE NUMBER () - -

INSTRUCTIONS FOR COMPLETING FORM MO-JTC

Your completed Form MO-941 must accompany this form.

Form MO-JTC and all required attachments must be received by the 20th of the month in order to guarantee timely processing.

1. Enter the total amount of gross wages paid to the first 100 qualifying persons employed in the New Jobs Training Program (NJTP) this period. **(Please attach a wage listing—see “sample form” attached.)**
2. The NJTP credit fixed percentage is 2.5% (.025)
3. Multiply amount entered on Line 1 by Line 2 to arrive at the total credit allowed on the first 100 qualifying employees.
4. Enter the total amount of gross wages paid to qualifying employees exceeding the first 100 employed, in the NJTP this period. **(Please attach a wage listing—see “sample form” attached.)**
5. The NJTP credit fixed percentage allowed is 1.5% (.015)
6. Multiply amount entered on Line 4 by Line 5 to arrive at the total credit allowed on the number of qualifying employees exceeding the first 100 employed in the NJTP.
7. Add Line 3 to Line 6 and enter here. This is your total credit amount.
8. Enter the total amount of withholding tax due from Form MO-941.
9. Enter the total number of jobs (attach a list) reported for this withholding claim.
10. Enter the average wage.

Missouri Department of Revenue

FORM MO-JTC AND MO-RJC REQUIRED WAGE LISTING

This is a "sample form" (based on the project's application) to include the type of information that is required to be attached to each Form MO-JTC or Form MO-RJC submitted to DOR.

Please provide a wage listing for the first 100 qualifying jobs indicated on Line 1 of your Form MO-JTC or Form MO-RJC. The information needed is the occupational title, number of jobs, and the wage/salary paid per occupational title. You will also need to total the amount of wages for the first 100 qualifying jobs. If you have questions, please contact our office at (573) 751-5759.

Occupational Title	Number	Wage/Salary	Occupational Title	Number	Wage/Salary
First 100 Jobs:					

Total Gross Wages for the First 100 Qualifying Jobs _____

The section below is used to provide a wage listing for the qualifying jobs EXCEEDING the first 100. This is indicated on Line 4 of your Form MO-JTC or Form MO-RJC. The instructions for completing this form are the same as above.

Occupational Title	Number	Wage/Salary	Occupational Title	Number	Wage/Salary

Total Gross Wages for the Qualifying Jobs in Excess of the First 100 _____